

A B S T R A C T

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THE EFFECT OF THE INTERNAL CONTROL SYSTEM TO THE EFFECTIVENESS OF SALES AT PT MUNINO ASYIQQO JAKARTA AND REVIEW FROM ISLAMIC POINT OF VIEW

xv + 88 pages, 3 pictures, 5 attachments

Description Abstract

Internal control systems are compulsory owned by each company. Given the importance of internal control to safeguard valuable corporate asset and avoid errors and fraud, the need for a good system of internal control. The object of this research is PT Munino Asyiqqo Jakarta, a company engaged in import and distributor of petroleum products and derivatives. The purpose of this research is to determine the effectiveness of the internal control system of sales at PT Munino Asyiqqo Jakarta as well as it's review at the point of view of islam. The research is a quantitative research. Data analysis methods using SPSS version 16.00 with a descriptive study method, validity, reliability, simple linear regression analysis, and T method. Test data used are primary data and secondary data. The technique of collecting data using questionnaires, and literature. It can be concluded that the internal control system has a significant influence on the effectiveness of sales at PT Munino Asyiqqo and overall views of various aspects of the internal control system is applied, the internal control system at PT Munino Asyiqqo are in accordance with the teachings of Islam. However, it must be evaluated and direction to the entire staff of sales on the existing internal control system.

Keywords: internal control systems toward the sales effectiveness.